Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (currently amended): A method for producing a light channeling panel, the method comprising the steps of ~~produced by~~:

(a) cutting a parallel array of first cuts through an entire thickness of a first sheet of transparent plastic ~~with a cutting machine~~, each of the first cuts having two opposite substantially parallel walls extending inwardly from an inner ~~face~~ surface of the first sheet, the first cuts being made with specified spacings therebetween and at a specified angle from a normal to the inner surface of the first sheet and with borders around the periphery of the inner surface of the first sheet and thin internal columns perpendicular to the first cuts left uncut in the first sheet to support cut regions in the first sheet;

(b) cutting a parallel array of second cuts through an entire thickness of a second sheet of transparent plastic ~~with a cutting machine~~, each of the second cuts having two opposite substantially parallel walls extending inwardly from an inner ~~face~~ surface of the second sheet, the second cuts through the second sheet being made at the same specified spacings therebetween as for the first sheet and at a specified angle from a normal to the inner surface of the second sheet and with borders around the periphery of the inner surface of the second sheet and thin internal columns perpendicular to the cuts left uncut in the sheet to support the

cut regions in the second sheet;

(c) ~~transposing the second sheet so as to~~ fixing the inner surface of the ~~transposed~~ second sheet in contact with the inner surface of the first sheet such that the edges of the second cuts in the transposed second sheet are collinear with edges of the first cuts in the first sheet, the first and second sheets fixed together so as to form a light channeling panel containing an array of light channels defined between the first and second cuts from a first face of the light channeling panel to a second face thereof that channel light by refraction at [[a]] the first face ~~surface of the first sheet~~ by total internal reflection at the cuts and by refraction at [[a]] the second face ~~surface of the second sheet, from a first face of the light channeling panel through to a second face of the light channeling panel~~.

2. (currently amended): A method for producing a light channeling panel, the method comprising the steps of ~~produced by~~:

(a) cutting a parallel array of first cuts partly through a first sheet of transparent plastic ~~with a cutting machine~~, each of the first cuts having two opposite substantially parallel walls extending inwardly from an inner ~~face~~ surface of the first sheet, the first cuts being made with specified spacings therebetween and at a specified angle from a normal to the inner surface of the first sheet;

(b) cutting a parallel array of second cuts through a second sheet of transparent plastic ~~with a cutting machine~~, each of the second cuts having two opposite substantially parallel walls extending inwardly from an inner ~~face~~ surface of the second sheet, the second cuts through the second sheet being made at the same specified spacings therebetween as for the

first sheet and at a specified angle from a normal to the inner surface of the second sheet;

(c) ~~transposing the second sheet so as to~~ fixing the inner surface of the ~~transposed~~ second sheet in contact with the inner surface of the first sheet such that the edges of the second cuts in said transposed second sheet are collinear with edges of the first cuts in the first sheet, the first and second sheets fixed together so as to form a light channeling panel containing an array of light channels defined between the first and second cuts from a first face of the light channeling panel to a second face thereof that channel light by refraction at [[a]] the first face ~~surface of the first sheet~~ by total internal reflection at the cuts and by refraction at [[a]] the second face ~~surface of the second sheet, from a first face of the light channeling panel through to a second face of the light channeling panel~~.

3. (currently amended): A method for producing a light ~~channelling~~ channeling panel, the method comprising the steps of ~~produced by~~:

(a) cutting a parallel array of first cuts through a first face of a sheet of transparent plastic ~~with a cutting machine~~, each of the first cuts having two opposite substantially parallel walls, the first cuts being made at specified spacings between the parallel first cuts and at a first specified angle from a normal to the first face of the sheet, the first cuts extending partly through the sheet;

(b) ~~transposing the sheet of transparent plastic and, by use of cutting machine,~~ cutting a ~~second~~ parallel array of second cuts through a second face of the sheet at the same specified spacings as the first cuts made through the first face and at ~~the same, or~~ a ~~different~~ second specified angle~~, from~~ to the normal to the second face of the sheet, each of the second cuts

having two opposite substantially parallel walls, the second cuts through the second face extending partly through the sheet to just meet ~~internal or~~ bottom edges of the first cuts made through the first face with borders around the periphery of the sheet and thin internal columns perpendicular to the ~~laser~~ cuts left uncut to support cut regions of the sheet, the first cuts through the first face and the second cuts through the second face meeting within the panel so as to form a light channeling panel containing an array of light channels that channel light from the first to the second face[[,]] by refraction at ~~an input~~ the first face, by total internal reflection at the cuts and by refraction at ~~an output~~ the second face~~, from the input face of the light channeling panel, through to the input face of the light channeling panel~~.

4. (currently amended): ~~A light channeling panel~~ The method as defined in claim 1, wherein ~~in which~~ the cuts are made with a laser cutting machine in sheets of transparent acrylic plastic.

5. (currently amended): ~~A light channeling panel~~ The method as defined in claim 1, wherein ~~in which~~ the cuts are made with a water cutting machine in sheets of transparent plastic.

6. (currently amended): ~~A light channeling panel~~ The method as defined in claim 1, wherein the light channeling panel is fixed in vertical orientation in a window opening to a building to channel ~~all, or~~ substantially all[[,]] of the sunlight incident on the first face of the panel through to the second face of the panel and upward, into the building, so as to illuminate

the building with sunlight reflected diffusely from ~~the~~ a ceiling onto work surfaces in the building.

7. (currently amended): ~~A light channeling panel~~ The method as defined in claim 2, wherein ~~in which~~ the cuts are made with a laser cutting machine in sheets of transparent acrylic plastic.

8. (currently amended): ~~A light channeling panel~~ The method as defined in claim 3, wherein ~~in which~~ the cuts are made with a laser cutting machine in sheets of transparent acrylic plastic.

9. (currently amended): ~~A light channeling panel~~ The method as defined in claim 2, wherein ~~in which~~ the cuts are made with a water cutting machine in sheets of transparent plastic.

10. (currently amended): ~~A light channeling panel~~ The method as defined in claim 3, wherein ~~in which~~ the cuts are made with a water cutting machine in sheets of transparent plastic.

11. (currently amended): ~~A light channeling panel~~ The method as defined in claim 2, wherein the light channeling panel is fixed in vertical orientation in a window opening to a building to channel ~~all, or~~ substantially all[[,]] of the sunlight incident on the first face of the

panel through to the second face of the panel and upward, into the building, so as to illuminate the building with sunlight reflected diffusely from ~~the~~ a ceiling onto work surfaces in the building.

12. (currently amended): ~~A light channeling panel~~ The method as defined in claim 3, wherein the light channeling panel is fixed in vertical orientation in a window opening to a building to channel ~~all, or~~ substantially all[[,]] of the sunlight incident on the first face of the panel through to the second face of the panel and upward, into the building, so as to illuminate the building with sunlight reflected diffusely from ~~the~~ a ceiling onto work surfaces in the building.

13. (new): The method as defined in claim 3, wherein the first specified angle is substantially the same as the second specified angle.

14. (new): The method as defined in claim 3, wherein the first specified angle is substantially different from the second specified angle.